

MID-IOWA COMMUNITY ACTION, INC.

Marshalltown, Iowa

**FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA
(OMB Circular A-133, Single Audit Report)**

September 30, 2013

(With Independent Auditor's Reports Thereon)

MID-IOWA COMMUNITY ACTION, INC.

Marshalltown, Iowa

Table of Contents

	<u>Pages</u>
Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6-11
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	12-13
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133	14-15
Schedule of Findings and Questioned Costs	16
Schedule of Expenditures of Federal Awards	17-19
Combining Statement of Activities and Changes in Net Assets	20-37
Schedules of Revenue and Expenses Compared with Budget	
Low Income Home Energy Assistance Program	38
Weatherization Assistance Programs	39-43
Community Services Block Grant (CSBG)	44
Family Development and Self Sufficiency	45

MERIWETHER, WILSON AND COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM H. BOORN, CPA
 DENNIS L. MUELLER, CPA
 STEPHEN L. KOEHN, CPA
 SUSAN K. CHANTLAND, CPA
 C. MARK LINCOLN, CPA
 SCOTT W. MILLER, CPA
 WILLIAM J. BAUER, CPA
 WENDY G. WIEDNER, CPA
 JON J. PAULSEN, CPA
 MICHAEL T. BURTON, CPA
 TODD E. GLYNN, CPA
 RANDALL A. JONES, CPA
 BENJAMIN A. PETERSON, CPA
 BARRY W. BOORN, CPA

OFFICES AT
 REGENCY WEST 5
 4500 WESTOWN PARKWAY, SUITE 140
 WEST DES MOINES, IOWA 50266-6717
 1307 2ND STREET, PERRY, IOWA 50220

TELEPHONE
 WEST DES MOINES..... 515/223-0002
 PERRY..... 515/465-3591

FAX
 WEST DES MOINES..... 515/223-0430
 PERRY..... 515/465-3593

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Mid-Iowa Community Action, Inc.
 Marshalltown, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of Mid-Iowa Community Action, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2013, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mid-Iowa Community Action, Inc. as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Page Two

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The additional supporting schedules on pages 20-45 are presented for purposes of additional analysis and are also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Report on Summarized Comparative Information

We have previously audited Mid-Iowa Community Action, Inc.'s 2012 financial statements, and our report dated December 20, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2013, on our consideration of Mid-Iowa Community Action, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 30, 2013
West Des Moines, Iowa

MID-IOWA COMMUNITY ACTION, INC.

Statement of Financial Position

September 30, 2013
(With Comparative Totals for 2012)

	2013	2012
Assets		
Current Assets		
Cash	\$ 715,594	60,966
Receivables		
Grant or Contract Revenue	896,518	1,280,688
Other	62,477	44,643
Prepaid Expenses	102,191	95,118
Inventory - Weatherization	42,386	71,215
Work-In-Process - Weatherization	83,047	163,674
Total Current Assets	<u>1,902,213</u>	<u>1,716,304</u>
Other Noncurrent Assets		
USDA Savings Reserves - Hardin and Tama Counties	<u>32,288</u>	<u>30,541</u>
Property and Equipment		
Buildings and Land	3,484,017	3,374,169
Equipment	371,440	416,897
Vehicles	478,932	656,757
	<u>4,334,389</u>	<u>4,447,823</u>
Accumulated Depreciation	<u>(2,378,999)</u>	<u>(2,390,670)</u>
Net Property and Equipment	<u>1,955,390</u>	<u>2,057,153</u>
Total Assets	<u><u>\$ 3,889,891</u></u>	<u><u>3,803,998</u></u>
Liabilities and Net Assets		
Current Liabilities		
Checks Written in Excess of Bank Balance	\$ --	236,760
Current Maturities of Long-Term Debt	20,685	25,895
Line of Credit	--	--
Accounts Payable and Accrued Taxes	675,747	522,923
Accrued Interest	1,871	1,757
Accrued Leave	118,706	62,470
State Advance	56,125	56,125
Grant Funds Received in Advance	356,153	126,793
Total Current Liabilities	<u>1,229,287</u>	<u>1,032,723</u>
Long-Term Debt		
Notes and Mortgages Payable, Excluding Current Classification	<u>784,074</u>	<u>805,368</u>
Total Liabilities	<u>2,013,361</u>	<u>1,838,091</u>
Net Assets		
Unrestricted		
Designated for Property and Equipment	1,150,631	1,225,890
Designated for Program Purposes	638,768	516,235
Undesignated	47,674	137,136
Temporarily Restricted	39,457	86,646
Total Net Assets	<u>1,876,530</u>	<u>1,965,907</u>
Total Liabilities and Net Assets	<u><u>\$ 3,889,891</u></u>	<u><u>3,803,998</u></u>

The accompanying notes are an integral part of these financial statements.

MID-IOWA COMMUNITY ACTION, INC.

Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013
(With Comparative Totals for 2012)

	2013			2012
	Unrestricted	Temporarily Restricted	Total	Total All Funds
Support and Revenue				
Federal Grant Revenue	\$ 11,091,982	--	11,091,982	11,627,587
State Grant Revenue	1,921,765	--	1,921,765	1,480,686
Other Grant Revenue	80,380	--	80,380	53,860
Program Income	898,552	--	898,552	790,889
Sales to Public	--	--	--	5,342
Interest Income	114	--	114	133
Contributions and Public Support	294,572	285,869	580,441	448,670
United Way Support	59,349	--	59,349	55,562
Rental Income	17,478	--	17,478	6,266
Other Revenue	90,925	--	90,925	69,469
In Kind Donations	9,585	--	9,585	20,485
Temporarily Restricted Funds				
Released from Restrictions	333,058	(333,058)	--	--
Total Support and Revenue	<u>14,797,760</u>	<u>(47,189)</u>	<u>14,750,571</u>	<u>14,558,949</u>
Expenses				
Personnel	6,096,797	--	6,096,797	6,214,611
Fringe	1,892,585	--	1,892,585	1,888,885
Travel	269,117	--	269,117	247,822
Supplies and Materials	392,423	--	392,423	367,825
Printing and Publication	84,408	--	84,408	74,450
Postage and Shipping	31,819	--	31,819	36,497
Contractual	741,873	--	741,873	855,990
Insurance	118,121	--	118,121	119,635
Telephone and Fax	117,183	--	117,183	107,004
Space	414,269	--	414,269	401,814
Advertising and Promotion	72,589	--	72,589	51,392
Equipment Maintenance and Rental	5,727	--	5,727	756
Licenses and Permits	5,926	--	5,926	20,242
Dues and Subscriptions	42,054	--	42,054	18,051
Client Assistance	3,968,033	--	3,968,033	3,765,978
Equipment	198,548	--	198,548	214,043
Conferences and Meetings	100,971	--	100,971	152,192
Interest Expense	40,765	--	40,765	37,441
Other	3,353	--	3,353	129,544
Depreciation	233,802	--	233,802	221,396
In Kind Expense	9,585	--	9,585	20,485
Total Expenses	<u>14,839,948</u>	<u>--</u>	<u>14,839,948</u>	<u>14,946,053</u>
Change in Net Assets	(42,188)	(47,189)	(89,377)	(387,104)
Net Assets - Beginning of Year	<u>1,879,261</u>	<u>86,646</u>	<u>1,965,907</u>	<u>2,353,011</u>
Net Assets - End of Year	<u>\$ 1,837,073</u>	<u>39,457</u>	<u>1,876,530</u>	<u>1,965,907</u>

The accompanying notes are an integral part of these financial statements.

MID-IOWA COMMUNITY ACTION, INC.

Statement of Cash Flows

Year Ended September 30, 2013
(With Comparative Totals for 2012)

	<u>2013</u>	<u>2012</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ (89,377)	(387,104)
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided by Operations		
Gain on Disposal of Property and Equipment	(24,174)	--
Depreciation	233,802	221,396
(Increase) Decrease in		
Receivables	366,336	761
Prepaid Expenses	(7,073)	12,277
Inventory	28,829	(24,220)
Work-In Process	80,627	3,986
Increase (Decrease) in		
Accounts Payable and Accrued Expenses	209,174	151,483
Grant Funds Received In Advance	229,360	64,767
Net Cash Flow from Operating Activities	<u>1,027,504</u>	<u>43,346</u>
Cash Flows from Investing Activities		
Change in USDA Savings Reserves	(1,747)	(36)
Proceeds from Sale of Property and Equipment	24,174	--
Purchase of Property and Equipment	(132,039)	(98,142)
Net Cash Flow from Investing Activities	<u>(109,612)</u>	<u>(98,178)</u>
Cash Flows from Financing Activities		
Change in Checks Written in Excess of Bank Balance	(236,760)	(12,831)
Change in Line of Credit	--	--
Borrowings on Notes and Mortgages	--	372,000
Repayments on Notes and Mortgages	(26,504)	(328,641)
Net Cash Flow from Financing Activities	<u>(263,264)</u>	<u>30,528</u>
Net Increase (Decrease) in Cash	654,628	(24,304)
Cash - Beginning of Year	<u>60,966</u>	<u>85,270</u>
Cash - End of Year	<u><u>\$ 715,594</u></u>	<u><u>60,966</u></u>
Supplemental Cash Flow Disclosures		
Interest Paid	<u><u>\$ 40,651</u></u>	<u><u>43,443</u></u>

The Organization is exempt from income taxes and, accordingly, no cash payments for income taxes were made.

The accompanying notes are an integral part of these financial statements.

MID-IOWA COMMUNITY ACTION, INC.**Notes to Financial Statements**

September 30, 2013

1. Nature of Activities and Significant Accounting Policies**Reporting Entity**

Mid-Iowa Community Action, Inc. was organized as a nonprofit organization in 1974. The Organization was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs carried on primarily in the Iowa counties of Hardin, Marshall, Poweshiek, Story, and Tama. The Organization is primarily supported through federal and state government grants, which account for approximately 88% of the total revenue.

Standards of Accounting and Financial Reporting

The accompanying financial statements have been prepared in accordance with guidelines established for nonprofit organizations by the American Institute of Certified Public Accountants. The following describes the significant accounting policies.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted net assets. The Organization records contributions received as unrestricted, temporarily restricted, or permanently restricted revenue depending on the existence or nature of any donor restrictions.

Temporarily restricted net assets are those whose use by the Organization has been limited by donors to a specific time period or purpose. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are transferred to unrestricted net assets, and reported in the Statement of Activities and Changes in Net Assets as net assets released from restrictions. Donor restricted contributions whose restrictions are met within the same fiscal year as received are reported as additions to unrestricted net assets.

Permanently restricted net assets are those that have been restricted by donors to be maintained by the Organization in perpetuity. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

Revenues from grant awards or contract reimbursements are considered unrestricted since the revenue is earned as allowable program expenses are incurred.

Revenue Recognition

Revenue from awards or grants is recognized when reimbursable expenses are incurred in conducting program activities. Amounts received in advance that are in excess of expenses incurred are reflected as grant funds received in advance on the Statement of Financial Position.

Program service revenues are generally recorded when the related service is performed and the earnings process is complete.

Donations and public support are generally recognized as revenue when an unconditional pledge is received, except for small donations, which are recorded when received.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

In Kind Donations

In kind donations for space and professional services have been recorded on the Statement of Activities and Changes in Net Assets in accordance with accounting principles generally accepted in the United States of America. In accordance with this, only contributions of services received that create or enhance a non-financial asset or require specialized skill by an individual possessing those skills and would typically need to be purchased, if not provided by donation, be recorded. These requirements differ from the in kind requirements of several of the Organization's grant awards. Mid-Iowa Community Action, Inc. received other in kind donations during the year valued at \$949,384 primarily for the Head Start and Early Head Start programs, which have not been recorded on the Statement of Activities and Changes in Net Assets.

Cost Allocations

The Organization charges certain indirect program costs to an indirect cost fund and distributes these costs to programs on the basis of a provisional indirect cost rate of 19.5% approved by the U.S. Department of Health and Human Services. The indirect cost rate is applied to each program's salaries, wages and fringe benefits to determine the amount of indirect cost charged to such programs from the indirect cost fund. Under a provisional rate, the fund is annually reviewed and an actual rate is subsequently determined based upon the fiscal year expenditures, at which time the indirect costs charged to programs is adjusted.

The Organization charges its fringe benefits to programs based on a predetermined percentage of wages. The payment of the fringe benefits is charged initially to the fringe cost fund. The programs then reimburse the fund based on the predetermined percentage referred to above.

The Organization also utilizes a supply and series of construction cost funds to distribute costs to its various programs. The Organization projects its total costs for these funds and charges the projected costs to programs monthly on a consistent basis as described in its cost allocation plan. The cost funds are charged for the related expenses when incurred.

Other common costs are allocated to programs on the basis of usage or occupancy records or other methods that represent the estimation of benefits received.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fair Value of Financial Instruments

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, accrued expenses, and other liabilities approximate their fair values due to the short-term maturities of these financial instruments. The fair values of the line of credit, mortgages, and notes payable are estimated using current interest rates available for debt with similar terms and remaining maturities. The carrying values of these obligations approximate their fair value.

Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents. The Organization did not hold any such investments at the year-end date.

Receivables

Grant or contract receivables are comprised primarily of grant awards or contract reimbursements. Receivables are recorded when program expenses exceed contract reimbursements to date.

Other receivables consist primarily of fiscal agent and other contractual fees. Finance charges are not charged on past due amounts. These receivables are periodically evaluated for collectability based on past credit history with customers and their current financial condition. The Organization considers all amounts collectible and, accordingly, no provision for bad debts has been recorded.

Inventories

Weatherization inventories are valued at cost. Cost is determined primarily on the first-in, first-out basis or on the average cost basis.

Work-In-Process

Work-in-process consists of the material and labor associated with weatherization projects in process at year-end. Work-in-process is expensed in the accounting period when the project is completed, the final inspection has been performed, and the owner sign-off has been obtained.

Property and Equipment

Property and equipment is recorded at cost. Property donated to the Organization is recorded at estimated fair market value. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets. The Organization capitalizes equipment purchased with a cost greater than \$5,000 and a useful life of more than one year.

Property and equipment purchased with grant funds is owned by the Organization while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Disposition of such property and equipment, as well as the ownership of any proceeds there from, is subject to funding source regulations.

Long-Lived Assets

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. When required, impairment losses on assets are recognized based upon the fair value of the asset.

Advertising and Promotional Activities

Advertising and promotion costs are expensed as incurred on the Statement of Activities and Changes in Net Assets.

Income Taxes

Mid-Iowa Community Action, Inc. is a private nonprofit corporation, incorporated under the statutes of the State of Iowa. The Organization is exempt from state and federal income taxes as a nonprofit corporation under Section 501(c)(3) of the Internal Revenue Code, although, it would be liable for income taxes on unrelated business income that exceeded related expenses and deductions. The Organization is not considered a private foundation for income tax reporting purposes.

The Organization evaluates the impact of uncertain tax positions taken or expected to be taken in a tax return and when necessary recognizes a liability related to those tax positions. At September 30, 2013, the Organization had no uncertain tax positions requiring recognition in the financial statements.

The Organization is no longer subject to federal and state income tax examinations by tax authorities for years ending before September 30, 2010.

2. Reclassifications and Prior Year Summarized Financial Information

Certain reclassifications to the 2012 financial statements have been made to conform to the 2013 presentation. The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended September 30, 2012, from which the summarized information was derived.

3. Concentration of Credit Risk

Bank Balances - The Organization maintains cash balances in one local bank. Occasionally, these balances exceed the maximum amount insured by the Federal Deposit Insurance Corporation of \$250,000. The Organization's bank, however, participates in the State of Iowa's Sinking Fund Program which provides further security for excess public funds on deposit. The Organization had no excess deposits subject to credit risk at September 30, 2013.

Support from Government Agencies - The Organization receives a substantial portion of its revenue from federal and state grants. A significant reduction in the level of government funding would have a major effect on the Organization's programs and activities.

4. **Line of Credit**

Mid-Iowa Community Action, Inc. has an operating line of credit with Great Western Bank in the amount of \$600,000. This note, which had an outstanding balance at September 30, 2013 in the amount of \$-0-, is payable on demand and carries a variable interest rate at 1.5% above prime with a floor of 5.0% (Actual Rate of 5.0% at September 30, 2013). The line, which matures on March 18, 2014, is collateralized by a general business security agreement and real estate.

5. **Notes and Mortgages Payable**

Notes and mortgages payable are summarized as follows:

Lender	Date Due	Payments (Principal & Interest)	Balance	Interest Rate	Collateral
Great Western Bank	8-17-16	\$475 Monthly	\$ 15,364	5.25%	Secured by a real estate mortgage covering a building
Great Western Bank	2-3-17	\$1,727 Monthly	276,765	5.25%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-17-38	\$1,375 Monthly	239,279	4.75%	Secured by a real estate mortgage covering a building
United States Department of Agriculture	12-22-43	\$1,425 Monthly	<u>273,351</u>	4.75%	Secured by a real estate mortgage covering a building
Total			804,759		
Less Current Maturities			<u>20,685</u>		
Long-Term Debt			<u><u>\$ 784,074</u></u>		

During the year ended September 30, 2013, the Organization incurred interest expense in the amount of \$40,764.

The mortgage loans payable contain various affirmative and negative covenants as determined by the financing institutions.

Maturities of Long-Term Debt

The scheduled maturities on the above notes for the following five years are summarized as follows:

Year Ended	Total
September 30, 2014	\$ 20,685
September 30, 2015	21,756
September 30, 2016	22,340
September 30, 2017	268,419
September 30, 2018	11,551
Thereafter	<u>460,008</u>
	<u><u>\$ 804,759</u></u>

6. Restricted Net Assets

At September 30, 2013, temporarily restricted net assets consisted of the following:

	Amount
Story County Foundation - For the Benefit of Individuals in Need	\$ 6,441
Project Utilities - Low Income Utility Assistance	23,099
Reach Out and Read Funds	9,917
	<u>\$ 39,457</u>

7. Pension Plans

All Mid-Iowa Community Action, Inc. employees who are at least 18 years of age are eligible to participate in one of two voluntary retirement plans. One plan is authorized under Section 401(k) of the Internal Revenue Code. The other plan (Iowa Public Employees' Retirement System) is authorized under Section 401(a) of the Internal Revenue Code.

Under the Section 401(a) plan, members are required to contribute 5.95% (5.78% through June 2013) of their annual covered salary and Mid-Iowa Community Action, Inc. is required to contribute 8.93% (8.67% through June 2013) of annual covered payroll. Contribution requirements are established by state statute. The Organization has adopted the same contribution percentages for the 401(k) plan.

The employer contributions vest with the employee after seven years of service under the 401(a) plan and after three years of service under the 401(k) plan. Employer contributions for the fiscal year ended September 30, 2013, were \$230,037 to the 401(k) plan and \$281,707 to the 401(a) plan, for a total of \$511,744. Employee contributions to the two plans totaled \$263,259 for the fiscal year.

8. Lease and Rental Agreements

Mid-Iowa Community Action, Inc. leases various facilities and equipment for the operation of its programs. These leases generally are written over one to five-year periods and the Organization expects to renew or replace most leases at their expiration. Rent expense for the year ended September 30, 2013, totaled \$52,056.

The future annual minimum lease obligation on these leases is summarized as follows:

Year Ended	Amount
September 30, 2014	\$ 42,976
September 30, 2015	7,198
September 30, 2016	--
September 30, 2017	--
September 30, 2018	--
	<u>\$ 50,174</u>

9. Functional Classification of Expenses and Principal Programs

The following is a summary of the principal programs and supporting services administered by the Organization and reflected in the Statement of Activities and Changes in Net Assets:

Family Development	\$ 1,928,040
Child Development	5,131,721
Weatherization and Energy	4,240,976
Health and Nutrition	2,872,873
Total Program Activities	14,173,610
Management and General, and Corporate Activities	666,338
Total Expenses	<u>\$ 14,839,948</u>

10. **Subsequent Events**

The Organization has evaluated events and transactions occurring after September 30, 2013 for potential items required to be recognized or disclosed in the financial statements. Subsequent events were evaluated through December 30, 2013, the date the financial statements were available for issuance.

MERIWETHER, WILSON AND COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM H. BOORN, CPA
 DENNIS L. MUELLER, CPA
 STEPHEN L. KOEHN, CPA
 SUSAN K. CHANTLAND, CPA
 C. MARK LINCOLN, CPA
 SCOTT W. MILLER, CPA
 WILLIAM J. BAUER, CPA
 WENDY G. WIEDNER, CPA
 JON J. PAULSEN, CPA
 MICHAEL T. BURTON, CPA
 TODD E. GLYNN, CPA
 RANDALL A. JONES, CPA
 BENJAMIN A. PETERSON, CPA
 BARRY W. BOORN, CPA

OFFICES AT

 REGENCY WEST 5
 4500 WESTOWN PARKWAY, SUITE 140
 WEST DES MOINES, IOWA 50266-6717

 1307 2ND STREET, PERRY, IOWA 50220

TELEPHONE

 WEST DES MOINES..... 515/223-0002
 PERRY..... 515/465-3591

FAX

 WEST DES MOINES..... 515/223-0430
 PERRY..... 515/465-3593

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
 AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Mid-Iowa Community Action, Inc.
 Marshalltown, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Mid-Iowa Community Action, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of September 30, 2013, and the related Statements of Activities and Changes in Net Assets, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Mid-Iowa Community Action, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Iowa Community Action, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Mid-Iowa Community Action, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

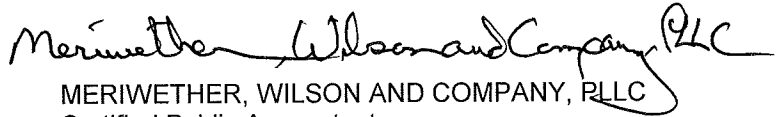
Page Two

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mid-Iowa Community Action, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 30, 2013
West Des Moines, Iowa

MERIWETHER, WILSON AND COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM H. BOORN, CPA
 DENNIS L. MUELLER, CPA
 STEPHEN L. KOEHN, CPA
 SUSAN K. CHANTLAND, CPA
 C. MARK LINCOLN, CPA
 SCOTT W. MILLER, CPA
 WILLIAM J. BAUER, CPA
 WENDY G. WIEDNER, CPA
 JON J. PAULSEN, CPA
 MICHAEL T. BURTON, CPA
 TODD E. GLYNN, CPA
 RANDALL A. JONES, CPA
 BENJAMIN A. PETERSON, CPA
 BARRY W. BOORN, CPA

OFFICES AT

REGENCY WEST 5
 4500 WESTOWN PARKWAY, SUITE 140
 WEST DES MOINES, IOWA 50266-6717

 1307 2ND STREET, PERRY, IOWA 50220

TELEPHONE

WEST DES MOINES..... 515/223-0002
 PERRY..... 515/465-3591

FAX

WEST DES MOINES..... 515/223-0430
 PERRY..... 515/465-3593

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

Board of Directors
 Mid-Iowa Community Action, Inc.
 Marshalltown, Iowa

Report on Compliance for Each Major Federal Program

We have audited Mid-Iowa Community Action, Inc.'s (a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Mid-Iowa Community Action, Inc.'s major federal programs for the year ended September 30, 2013. Mid-Iowa Community Action, Inc.'s major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Mid-Iowa Community Action, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Mid-Iowa Community Action, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Mid-Iowa Community Action, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Mid-Iowa Community Action, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

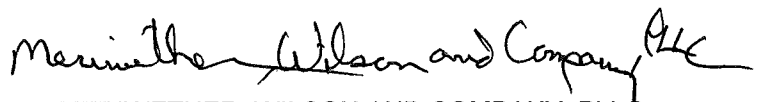
Report on Internal Control Over Compliance

Management of Mid-Iowa Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Mid-Iowa Community Action, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Mid-Iowa Community Action, Inc.'s internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


MERIWETHER, WILSON AND COMPANY, PLLC
Certified Public Accountants

December 30, 2013
West Des Moines, Iowa

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Findings and Questioned Costs

Year Ended September 30, 2013

Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Mid-Iowa Community Action, Inc.
2. Internal Control Over Financial Reporting
 - No material weaknesses were identified.
 - No significant deficiencies were reported.
3. No instances of noncompliance material to the financial statements of Mid-Iowa Community Action, Inc. were noted during the audit.
4. Internal Control Over Major Programs
 - No material weaknesses were identified.
 - No significant deficiencies were reported.
5. The auditor's report on compliance for the major federal award programs for Mid-Iowa Community Action, Inc. expresses an unmodified opinion on all major federal programs.
6. The results of our audit disclosed no audit findings, which we are required to report in accordance with Section 510(a) of OMB Circular A-133.
7. Mid-Iowa Community Action, Inc. received major federal awards as defined by OMB A-133 during the year ended September 30, 2013. The following programs were audited as major programs:

Name of Program	CFDA No.	Expenses
Child and Adult Care Food Program	10.558	\$ 1,009,737
Temporary Assistance for Needy Families	93.558	345,151
Low-Income Home Energy Assistance	93.568	3,075,997
		<u>\$ 4,430,885</u>

8. The dollar threshold used to distinguish between Type A and Type B programs was \$440,567.
9. Mid-Iowa Community Action, Inc. qualified as a low-risk auditee.

Findings Related to the Financial Statements

None

Findings and Questioned Costs Related to Federal Awards

None

Summary Schedule of Prior Audit Findings

None

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Federal Expenditures
U.S. Department of Health and Human Services			
Direct Awards			
Head Start/Early Head Start	93.600	07CH6236/46	\$ 630,296
Head Start/Early Head Start	93.600	07CH6236/47	2,388,649
Total CFDA #93.600			<u>3,018,945</u>
Healthy Marriage Promotion and Responsible Fatherhood Grant	93.086	90FK0022-02-02	<u>738,491</u>
Passed Through Iowa Department of Public Health			
Sealant Grant	93.994	5883DH04	7,031
Alliance Maternal, Child, and Dental Health	93.994	5883MH17	207,395
Total CFDA #93.994			<u>214,426</u>
HIV Consortia	93.917	5884HC03	29,823
HIV Consortia	93.917	5883HC03	44,329
Total CFDA #93.917			<u>74,152</u>
Access To Recovery	93.275	5881AC36	<u>3,225</u>
Maternal, Infant, and Early Childhood Home Visiting	93.505	5883CH07	60,558
Maternal, Infant, and Early Childhood Home Visiting	93.505	5884CH07	38,282
Total CFDA #93.505			<u>98,840</u>
Marshalltown Community School District			
Teen Outreach - Abstinence Education	93.235	5884CH19A	<u>5,515</u>
Passed Through Iowa Department of Human Rights			
Community Services Block Grant	93.569	CSBG-12-05	216,913
Community Services Block Grant	93.569	CSBG-13-05	190,279
Total CFDA #93.569			<u>407,192</u>
Low Income Home Energy Assistance Program	93.568	LIHEAP-13-05	2,213,014
Home Energy Assistance Program	93.568	HEAP-13-05	535,666
Home Energy Assistance Program	93.568	HEAP-12-05	327,317
Total CFDA #93.568			<u>3,075,997</u>
FaDSS	93.558	FaDSS-14-05	58,815
FaDSS	93.558	FaDSS-13-05	187,870
Passed Through Iowa Department of Education			
BooSt Together for Children ECI - QRS - '13-'14	93.558	BST-14-031	7,170
Iowa River Valley ECI - QRS - '12-'13	93.558	IRVECA.13.1	15,199
Iowa River Valley ECI - QRS - '13-'14	93.558	IRVECA.13.1	3,307
Iowa River Valley ECI - Transportation - '12-'13	93.558	IRVECA.13.2	7,282
Iowa River Valley ECI - HS Wrap Around - '12-'13	93.558	IRVECA.13.6	38,242
Iowa River Valley ECI - HS Wrap Around - '13-'14	93.558	IRVECA.13.6	8,812
Poweshiek County Empowerment Area - '12-'13	93.558	N/A	18,454
Total CFDA #93.558			<u>345,151</u>

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2013

Federal Grantor/ Pass-Through Grantor/ Program Title	CFDA* Number	Contract Number	Federal Expenditures
U.S. Department of Health and Human Services - Continued			
Passed Through Iowa Department of Human Services			
Wraparound Child Care - '12-'13	93.575	DCFS 09-089-17	255,534
Wraparound Child Care - '13-'14	93.575	DCFS 09-089-17	25,430
Passed Through Iowa Department of Education			
BooSt Together for Children ECI - QRS - '12-'13	93.575	BST-13-031	12,356
Total CFDA #93.575			<u>293,320</u>
Total U.S. Department of Health and Human Services			<u>8,275,254</u>
U.S. Department of Energy			
Passed Through Iowa Department of Human Rights			
Weatherization Assistance	81.042	DOE-13-05	175,742
Weatherization Assistance	81.042	DOE-12-05	147,215
Total U.S. Department of Energy and CFDA #81.042			<u>322,957</u>
U.S. Department of Agriculture			
Passed Through Iowa Department of Public Health			
Special Supplemental Food Program for Women, Infants, and Children (WIC)			
Cash	10.557	5883A038	1,042,919
Noncash - Food Vouchers	10.557	5883A038	3,596,919
Breast Feeding Peer Counseling	10.557	5883A098	30,000
Passed Through Iowa Department of Agriculture			
Farmers Market	10.557	N/A	3,065
Total CFDA #10.557			<u>4,672,903</u>
Passed Through Iowa Department of Education			
Child and Adult Care Food Program - Centers	10.558	85-8013	182,385
Child and Adult Care Food Program - Homes	10.558	85-8029	827,352
Total CFDA #10.558			<u>1,009,737</u>
Passed Through Iowa Department of Public Health			
Nutrition BASICS	10.561	5883NU28	31,079
Passed Through The Housing Assistance Council			
Rural Community Development Initiative	10.446	RCDI 9	3,328
Total U.S. Department of Agriculture			<u>5,717,047</u>
U.S. Department of Education			
Direct Awards			
Promise Neighborhoods - Improvement of Education	84.215	U215P120062	142,115
Passed Through Iowa Department of Education			
21st Century Community Learning Centers - '13-'14	84.287	11CL-06	101,140
21st Century Community Learning Centers - '12-'13	84.287	11CL-06	7,427
Total CFDA #84.287			<u>108,567</u>

MID-IOWA COMMUNITY ACTION, INC.

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2013

<u>Federal Grantor/ Pass-Through Grantor/ Program Title</u>	<u>CFDA* Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>
U.S. Department of Education - Continued			
Passed Through Marshalltown Community School District			
Positive Behavior Intervention and Support - '13-'14	84.184	Q184L090433	20,969
Positive Behavior Intervention and Support - '12-'13	84.184	Q184L090433	48,782
Positive Behavior Intervention and Support - '11-'12	84.184	Q184L090433	12,509
Total CFDA #84.287			<u>82,260</u>
Total U.S. Department of Education			<u>332,942</u>
U.S Department of Housing and Urban Development			
Passed Through City of Marshalltown			
Healthy Homes and Lead Poisoning Prevention	14.900	IALHB0518-12	<u>36,000</u>
U.S. Department of the Treasury			
Passed Through ISED Ventures			
Volunteer Income Tax Assistance	21.009	EITC 12-13 VITA	<u>1,353</u>
Total Federal Awards			<u>\$ 14,685,553</u>

*Catalog of Federal Domestic Assistance Number

Note1: Basis of Presentation

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Mid-Iowa Community Action, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organization. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the preparation of the basic financial statements.

Note 2: Sub Recipients

Of the federal expenditures presented in the Schedule, the Organization provided federal awards to sub recipients as follows:

<u>Program Title/Funding Source</u>	<u>CFDA Number</u>	<u>Provided to Sub Recipients</u>
HIV Consortia - Iowa Department of Public Health	93.917	<u>\$ 19,997</u>

These amounts were passed through to various other organizations.

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	Women, Infants, & Children (WIC) 9/30/2013	Peer Counselor Program 9/30/2013	Child Health (CH) 9/30/2013	Healthy Homes & Lead Poisoning Prevention (JJLPP) 6/30/2013
Support and Revenue				
Federal Grant Revenue	\$1,042,918	30,000	103,115	27,000
State Grant Revenue	--	--	195,741	34,422
Other Grant Revenue	--	--	6,173	--
Program Income	--	--	24,828	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	6,315	--
Rental Income	--	--	--	--
Other Revenue	--	--	3,331	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
In Kind Donations	--	--	--	55,123
Total Support and Revenue	<u>1,042,918</u>	<u>30,000</u>	<u>339,503</u>	<u>116,545</u>
Expenses				
Personnel	520,922	3,358	170,590	14,445
Fringe	158,511	1,035	52,737	4,675
Indirect Cost	132,442	857	43,549	3,728
Travel	17,774	2,563	2,925	244
Supplies and Materials	58,736	1,268	8,553	56
Printing and Publication	4,768	198	4,134	233
Postage and Shipping	4,795	381	3,269	684
Contractual	29,463	15,438	26,718	488
Insurance	2,912	70	2,441	77
Telephone and Fax	12,169	2,529	2,737	162
Space	49,979	2	17,161	756
Advertising and Promotional Activities	18,147	--	2,192	113
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	217	--	6	--
Client Assistance	2,002	--	--	--
Equipment	28,388	1	318	668
Conferences and Meetings	1,680	2,300	259	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	55,123
Transfers to Interagency Programs	13	--	--	--
Total Expenses	<u>1,042,918</u>	<u>30,000</u>	<u>337,589</u>	<u>81,452</u>
Change in Net Assets	--	--	1,914	35,093
Net Assets (Deficit) - Beginning of Year	--	--	46,645	--
Inter Fund Transfers	--	--	(18,056)	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>30,503</u>	<u>35,093</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

Healthy Homes & Lead Poisoning Prevention (JJLPP) 6/30/2014	Maternal Health (MH) 9/30/2013	Teen Outreach Program 9/30/2013	Teen Outreach Program 9/30/2014	Nutrition BASICS 9/30/2013	Early Head Start (EHS) 11/30/2012	Early Head Start (EHS) 11/30/2013	Maternal, Infant, Early Childhood Home Visiting 3/31/2013
9,000	94,971	--	5,515	31,079	242,690	914,802	60,558
13,161	30,127	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	100,479	25	72	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	252	1,888	--
--	445	--	--	--	--	2,556	--
--	--	--	--	--	--	--	--
--	--	12,358	760	--	--	--	--
13,161	--	--	--	--	13,924	48,552	--
35,322	226,022	12,383	6,347	31,079	256,866	967,798	60,558
4,454	94,517	5,734	1,413	11,672	102,367	489,465	25,491
1,201	28,960	1,877	345	3,696	31,557	149,037	7,975
1,103	24,078	1,484	343	2,997	26,089	124,442	6,526
162	2,185	237	25	454	16,468	25,471	2,447
2,541	1,106	326	413	9,202	15,159	17,436	785
33	2,087	10	1	614	1,239	7,097	132
130	28	--	--	--	77	277	1
2,710	10,246	--	--	--	1,203	6,381	334
10	456	75	2	17	833	4,014	6
24	1,576	58	15	151	3,591	13,376	960
401	6,823	467	104	357	12,557	48,417	1,075
--	287	--	3,686	1,652	826	2,269	263
--	--	--	--	--	--	--	--
--	--	--	--	--	108	419	--
60	3	--	--	--	843	2,125	--
--	--	--	--	--	486	9,740	56
--	87	--	--	267	19,816	7,982	9,179
--	113	2,115	--	--	9,723	11,013	5,328
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
13,161	--	--	--	--	13,924	48,552	--
--	--	--	--	--	--	285	--
25,990	172,552	12,383	6,347	31,079	256,866	967,798	60,558
9,332	53,470	--	--	--	--	--	--
--	6,457	--	--	--	--	--	--
--	--	--	--	--	--	--	--
9,332	59,927	--	--	--	--	--	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	MIECHV 3/31/2014	Head Start (HS) 11/30/2012	Head Start (HS) 11/30/2013	Family Development Self-Sufficiency (FADSS) 9/30/2013
Support and Revenue				
Federal Grant Revenue	\$ 38,282	387,606	1,473,847	187,870
State Grant Revenue	--	--	--	160,037
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	416
United Way Support	--	--	--	--
Rental Income	--	108	604	--
Other Revenue	--	--	18,864	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
In Kind Donations	--	(37,661)	680,810	--
Total Support and Revenue	<u>38,282</u>	<u>350,053</u>	<u>2,174,125</u>	<u>348,323</u>
Expenses				
Personnel	22,080	178,892	755,037	187,756
Fringe	6,593	53,434	223,946	60,534
Indirect Cost	5,591	45,253	190,739	48,438
Travel	795	11,458	30,446	20,486
Supplies and Materials	86	11,782	28,253	2,684
Printing and Publication	139	2,333	15,854	2,050
Postage and Shipping	9	141	1,065	434
Contractual	265	5,401	24,475	10
Insurance	7	2,071	9,730	458
Telephone and Fax	792	4,652	17,882	7,164
Space	1,384	32,895	129,705	13,228
Advertising and Promotional Activities	--	2,247	7,401	355
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	239	609	27
Dues and Subscriptions	--	692	2,421	75
Client Assistance	166	6,474	27,944	23
Equipment	28	14,673	13,196	1,112
Conferences and Meetings	347	15,077	14,132	3,489
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	(37,661)	680,810	--
Transfers to Interagency Programs	--	--	480	--
Total Expenses	<u>38,282</u>	<u>350,053</u>	<u>2,174,125</u>	<u>348,323</u>
Change in Net Assets	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--
Inter Fund Transfers	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

FADSS 6/30/2014	United States Department of Agriculture (USDA) 9/30/2013	Child & Adult Care Food Program (CACFP) 9/30/2013	Department of Energy (DOE) 12/31/2013	Department of Energy (DOE) 3/31/2014	Community Services Block Grant (CSBG) 9/30/2012	Community Services Block Grant (CSBG) 9/30/2013
58,815	182,385	827,352	147,215	175,742	216,913	190,279
63,716	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
122,531	182,385	827,352	147,215	175,742	216,913	190,279
69,205	12,405	70,423	--	--	--	--
18,648	3,787	21,092	--	--	--	--
17,129	3,157	17,842	--	--	--	--
6,962	--	6,769	--	--	324	163
962	9,598	1,361	--	--	--	--
950	--	2,605	--	--	--	--
194	--	2,744	--	--	--	--
57	--	4,307	--	--	--	--
150	--	851	--	--	256	179
3,180	--	1,137	--	--	--	--
4,275	--	7,885	--	--	--	--
176	--	1,012	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
14	--	95	--	--	6,418	2,438
36	153,438	688,109	147,215	175,742	2,940	1,139
384	--	718	--	--	--	--
209	--	402	--	--	4,048	1,780
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	202,927	184,580
122,531	182,385	827,352	147,215	175,742	216,913	190,279
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	Low-Income Home Energy Assistance (LIHEAP) 9/30/2013	Home Energy Assistance (HEAP) 12/31/2012	Home Energy Assistance (HEAP) 12/31/2013	Rural Capacity Development Initiative 12/31/2012
Support and Revenue				
Federal Grant Revenue	\$ 2,213,014	327,317	535,666	3,328
State Grant Revenue	--	--	--	--
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	78
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	54	1,267	--
In Kind Donations	--	--	--	--
Total Support and Revenue	<u>2,213,014</u>	<u>327,371</u>	<u>536,933</u>	<u>3,406</u>
Expenses				
Personnel	108,847	199	4,853	714
Fringe	31,917	76	1,646	222
Indirect Cost	27,449	54	1,267	182
Travel	1,170	--	1,264	1,495
Supplies and Materials	2,406	--	--	--
Printing and Publication	3,283	--	--	--
Postage and Shipping	2,815	--	--	--
Contractual	75	5,720	4,155	--
Insurance	2,499	--	5,303	3
Telephone and Fax	1,661	--	--	--
Space	10,258	--	--	--
Advertising and Promotional Activities	2,011	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	360	--
Dues and Subscriptions	4	--	--	--
Client Assistance	2,013,552	321,280	529,044	--
Equipment	5,039	(196)	(12,539)	--
Conferences and Meetings	28	238	1,580	790
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>2,213,014</u>	<u>327,371</u>	<u>536,933</u>	<u>3,406</u>
Change in Net Assets	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--
Inter Fund Transfers	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

Housing Development 9/30/2013	Health Empowerment Fund (ECI) 6/30/2013	Health Empowerment (ECI) 6/30/2014	HIV Project Funds 9/30/2013	HIV Consortia 3/31/2013	HIV Consortia 3/31/2014	Health Contracts 9/30/2013	First Five 6/30/2013
--	31,460	10,477	--	44,329	29,823	2,665	--
--	(3,289)	--	--	--	--	400	53,374
--	--	--	--	--	--	--	--
--	4,858	454	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	1,237	--	--	4,420	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	181	14	2,209	--	(1,991)	--
--	--	--	--	--	--	--	--
5,194	--	--	2,425	--	--	--	--
--	--	--	--	--	--	--	--
5,194	33,029	11,112	3,676	46,538	29,823	5,494	53,374
2,619	19,658	7,102	763	12,812	15,001	525	28,894
887	5,185	1,646	234	4,011	4,542	164	8,899
683	4,844	1,706	191	3,281	3,811	134	7,367
997	1,555	332	139	1,118	2,600	38	1,251
--	924	89	338	--	66	4,941	571
--	--	--	31	240	241	51	311
--	--	--	38	245	56	--	167
--	--	--	--	19,996	108	117	25
8	19	6	69	4,835	3,398	383	95
--	552	118	308	--	--	159	318
--	222	63	1,498	--	--	752	2,410
--	--	--	--	--	--	176	2,201
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	2	3
--	--	--	--	--	--	--	--
--	--	--	--	--	--	593	704
--	70	50	67	--	--	12	158
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
5,194	33,029	11,112	3,676	46,538	29,823	8,047	53,374
--	--	--	--	--	--	(2,553)	--
--	--	--	545	--	--	16,932	--
--	--	--	--	--	--	--	--
--	--	--	545	--	--	14,379	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	I - Smile 9/30/2013	Sealant Grant 9/30/2013	HAWK-I 9/30/2013	CHIPRA 9/30/2013	School Based Activities 6/30/2013
Support and Revenue					
Federal Grant Revenue	\$ --	7,031	--	9,153	--
State Grant Revenue	67,976	5,169	14,814	--	7,965
Other Grant Revenue	--	--	--	--	--
Program Income	151,873	60,523	2,029	--	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	--	--	--	--	--
United Way Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	480	117	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--	884
In Kind Donations	--	--	--	--	--
Total Support and Revenue	<u>219,849</u>	<u>73,203</u>	<u>16,960</u>	<u>9,153</u>	<u>8,849</u>
Expenses					
Personnel	121,016	28,389	8,418	2,282	4,902
Fringe	37,445	8,908	2,585	698	1,561
Indirect Cost	30,900	7,270	2,146	581	1,260
Travel	3,345	850	299	298	269
Supplies and Materials	5,949	10,947	264	153	70
Printing and Publication	39	790	305	--	1
Postage and Shipping	89	536	874	--	6
Contractual	630	--	--	--	--
Insurance	700	182	17	10	7
Telephone and Fax	1,205	455	83	37	284
Space	7,207	1,045	637	162	489
Advertising and Promotional Activities	1,218	5,100	1,292	4,932	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Client Assistance	--	--	--	--	--
Equipment	707	668	--	--	--
Conferences and Meetings	96	184	40	--	--
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	--
Total Expenses	<u>210,546</u>	<u>65,324</u>	<u>16,960</u>	<u>9,153</u>	<u>8,849</u>
Change in Net Assets	9,303	7,879	--	--	--
Net Assets (Deficit) - Beginning of Year	--	9,285	--	--	--
Inter Fund Transfers	18,056	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ 27,359</u>	<u>17,164</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

School Based Activities 6/30/2014	BooSt (ECI) 6/30/2013	BooSt (ECI) 6/30/2014	IRVECA EHS 6/30/2013	IRVECA EHS 6/30/2014	IRVECA Transportation 6/30/2013	IRVECA HS Wrap Around 6/30/2013	IRVECA HS Wrap Around 6/30/2014
--	--	--	--	--	7,282	38,242	8,812
--	30,819	7,386	50,137	19,386	2,938	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
51	291	--	6,569	2,161	1,068	5,214	1,016
51	31,110	7,386	56,706	21,547	11,288	43,456	9,828
23	17,027	4,390	30,827	12,271	5,146	23,233	5,831
6	5,351	1,176	9,911	3,304	1,497	6,853	1,529
6	4,364	1,085	7,944	3,037	1,295	5,869	1,435
--	722	205	2,831	1,568	1,896	--	--
--	500	80	708	44	--	860	69
--	--	--	228	103	--	--	--
--	--	--	13	31	--	--	--
--	598	--	540	100	--	810	100
2	79	17	37	12	915	109	38
14	230	81	579	535	98	490	132
--	997	262	922	401	--	4,362	694
--	74	4	62	--	--	70	--
--	--	--	--	--	--	--	--
--	--	--	--	--	27	--	--
--	25	--	--	--	105	--	--
--	628	86	183	--	--	775	--
--	500	--	--	--	--	--	--
--	15	--	1,921	141	309	25	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
51	31,110	7,386	56,706	21,547	11,288	43,456	9,828
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	Poweshiek Family Connections 6/30/2013	Poweshiek Family Connections 6/30/2014	Poweshiek Co. Empowerment Transportation (ECI) 6/30/2013	Better Tomorrows (THF) 6/30/2013
Support and Revenue				
Federal Grant Revenue	\$ --	--	18,454	--
State Grant Revenue	51,192	22,615	3,462	72,684
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	500	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	227
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	4,913	--	179	429
In Kind Donations	--	--	--	--
Total Support and Revenue	<u>56,605</u>	<u>22,615</u>	<u>22,095</u>	<u>73,340</u>
Expenses				
Personnel	31,531	11,788	10,740	38,176
Fringe	9,867	3,167	3,080	12,304
Indirect Cost	8,073	2,916	2,692	9,841
Travel	2,013	921	4,124	3,935
Supplies and Materials	885	89	--	918
Printing and Publication	454	168	--	344
Postage and Shipping	46	48	--	167
Contractual	--	57	--	1,681
Insurance	67	22	302	86
Telephone and Fax	429	343	227	817
Space	2,774	558	--	1,758
Advertising and Promotional Activities	13	--	457	176
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	70	27
Dues and Subscriptions	75	8	105	--
Client Assistance	--	--	--	88
Equipment	18	2,505	--	1,965
Conferences and Meetings	360	25	298	1,057
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>56,605</u>	<u>22,615</u>	<u>22,095</u>	<u>73,340</u>
Change in Net Assets	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--
Inter Fund Transfers	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

Better Tomorrows (THF) 6/30/2014	Wrap Around Child Care Grant 8/31/2013	Wrap Around Child Care Grant 8/31/2014	Shared Visions Child Development Preschool 6/30/2013	Shared Visions Child Development Preschool 6/30/2014	Story County Community Dental Clinic 9/30/2013	EITC Project 9/30/2013
--	255,534	25,430	--	--	3,225	1,353
27,459	--	--	148,270	55,853	--	6,812
--	--	--	--	--	16,682	--
--	--	--	--	--	513,322	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	79,284	--
--	--	--	--	--	9,285	--
--	--	--	--	--	--	--
--	--	--	--	--	4,764	--
--	--	--	--	--	--	--
--	--	--	8,338	--	67,122	2,986
--	--	--	20,520	7,031	8,465	--
27,459	255,534	25,430	177,128	62,884	702,149	11,151
15,738	157,495	16,178	86,347	24,213	269,704	6,621
4,237	49,713	3,950	27,419	6,508	80,293	1,590
3,894	40,406	3,925	22,209	5,991	68,203	1,575
1,051	--	--	--	264	792	336
45	--	--	--	284	108,129	499
150	--	--	--	--	1,663	17
3	--	--	--	--	929	129
457	--	--	--	--	103,582	--
28	--	--	--	--	3,030	9
513	--	--	--	--	3,063	61
457	--	--	17,577	6,712	30,171	195
--	--	--	--	--	211	--
--	--	--	--	--	--	--
--	--	--	--	--	195	--
9	--	--	--	--	23	--
720	7,920	1,377	3,056	1,616	--	--
--	--	--	--	9,768	9,460	99
157	--	--	--	497	109	20
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	14,127	--
--	--	--	20,520	7,031	8,465	--
--	--	--	--	--	--	--
27,459	255,534	25,430	177,128	62,884	702,149	11,151
--	--	--	--	--	--	--
--	--	--	--	--	81,053	--
--	--	--	--	--	--	--
--	--	--	--	--	81,053	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	MidAmerican Energy Company (MEC) 12/30/2012	MidAmerican Energy Company (MEC) 12/30/2013	Black Hills Energy (BHE) 12/30/2012	Black Hills Energy (BHE) 12/30/2013
Support and Revenue				
Federal Grant Revenue	\$ --	--	--	--
State Grant Revenue	11,531	13,037	12,000	25,124
Other Grant Revenue	--	--	--	--
Program Income	--	--	--	--
Sales to Public	--	--	--	--
Interest Income	--	--	--	--
Contributions and Public Support	--	--	--	--
United Way Support	--	--	--	--
Rental Income	--	--	--	--
Other Revenue	--	--	--	--
Pool Revenue	--	--	--	--
Transfers in from Interagency Programs	--	--	--	--
In Kind Donations	--	--	--	--
Total Support and Revenue	<u>11,531</u>	<u>13,037</u>	<u>12,000</u>	<u>25,124</u>
Expenses				
Personnel	--	--	--	--
Fringe	--	--	--	--
Indirect Cost	--	--	--	--
Travel	--	--	--	--
Supplies and Materials	--	--	--	--
Printing and Publication	--	--	--	--
Postage and Shipping	--	--	--	--
Contractual	--	--	--	--
Insurance	--	--	--	--
Telephone and Fax	--	--	--	--
Space	--	--	--	--
Advertising and Promotional Activities	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--
Licenses and Permits	--	--	--	--
Dues and Subscriptions	--	--	--	--
Client Assistance	11,531	13,037	12,000	25,124
Equipment	--	--	--	--
Conferences and Meetings	--	--	--	--
Interest Expense	--	--	--	--
Other	--	--	--	--
Depreciation	--	--	--	--
In Kind Expenses	--	--	--	--
Transfers to Interagency Programs	--	--	--	--
Total Expenses	<u>11,531</u>	<u>13,037</u>	<u>12,000</u>	<u>25,124</u>
Change in Net Assets	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--
Inter Fund Transfers	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

Energy Rated Homes of Iowa (ERH) 9/30/2013	IP&L Utilities, Inc. (IPL) 12/30/2012	IP&L Utilities, Inc. (IPL) 12/30/2013	Home Energy Savers 9/30/2013	Home Energy Savers 12/31/2013	Project Utilities 9/30/2013	Promise Neighborhoods 12/31/2013	Start Sooner 9/30/2013
--	--	--	--	--	--	142,115	--
--	35,000	369,348	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	6,376	33,118	--	--	--
--	--	--	--	--	--	--	--
--	--	--	16	47	--	--	--
--	--	--	--	186,607	91,110	--	5,000
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
21,338	--	--	--	--	--	--	18,521
--	--	--	--	--	9,067	--	--
21,338	35,000	369,348	6,392	219,772	100,177	142,115	23,521
--	--	--	--	--	--	61,489	14,755
--	--	--	--	--	--	13,571	3,521
--	--	--	--	--	--	14,582	3,551
--	--	--	--	--	--	12,930	17
--	--	--	--	--	--	2,579	2,364
--	--	--	--	1	--	522	144
--	--	--	--	--	--	51	819
--	--	--	--	--	--	26,484	--
--	--	--	--	--	--	525	112
--	--	--	--	--	--	1,406	396
--	--	--	--	--	--	2,030	196
--	--	--	--	--	--	193	--
--	--	--	533	5,194	--	--	--
--	--	--	--	--	--	--	--
--	35,000	369,348	42,002	214,577	95,656	1,953	--
--	--	--	--	--	--	3,788	685
--	--	--	--	--	--	12	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	9,067	--	--
--	--	--	--	--	--	--	--
--	35,000	369,348	42,535	219,772	104,723	142,115	26,560
21,338	--	--	(36,143)	--	(4,546)	--	(3,039)
(21,338)	--	--	36,143	--	27,645	--	3,039
--	--	--	--	--	--	--	--
--	--	--	--	--	23,099	--	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	Spread the Word Read by 3rd 12/31/2013	21st Century Learning Center 4/30/2013	21st Century Learning Center 4/30/2014	Positive Behavior Intervention & Support 11/7/2012	Positive Behavior Intervention & Support 6/30/2013
Support and Revenue					
Federal Grant Revenue	\$ --	7,427	101,140	12,509	48,782
State Grant Revenue	--	--	--	1,636	1,205
Other Grant Revenue	--	--	--	--	--
Program Income	--	--	--	--	--
Sales to Public	--	--	--	--	--
Interest Income	--	--	--	--	--
Contributions and Public Support	15,680	--	--	--	--
United Way Support	--	--	--	--	--
Rental Income	--	--	--	--	--
Other Revenue	--	--	--	--	--
Pool Revenue	--	--	--	--	--
Transfers in from Interagency Programs	40,000	1,164	2,659	72	438
In Kind Donations	--	--	--	--	--
Total Support and Revenue	<u>55,680</u>	<u>8,591</u>	<u>103,799</u>	<u>14,217</u>	<u>50,425</u>
Expenses					
Personnel	28,474	4,044	66,969	4,493	25,441
Fringe	9,097	916	12,018	1,407	8,229
Indirect Cost	7,259	967	15,388	1,151	6,563
Travel	92	--	213	--	254
Supplies and Materials	4,991	--	1,456	3,276	1,384
Printing and Publication	852	88	107	81	475
Postage and Shipping	--	6	17	--	11
Contractual	--	--	7,112	2,700	5,000
Insurance	70	71	50	--	46
Telephone and Fax	196	73	100	11	149
Space	1,963	321	305	221	1,444
Advertising and Promotional Activities	1,176	--	--	--	--
Equipment Maintenance and Rental	--	--	--	--	--
Licenses and Permits	--	--	--	--	--
Dues and Subscriptions	--	--	--	--	--
Client Assistance	171	2,025	--	877	323
Equipment	1,194	--	64	--	--
Conferences and Meetings	145	80	--	--	1,106
Interest Expense	--	--	--	--	--
Other	--	--	--	--	--
Depreciation	--	--	--	--	--
In Kind Expenses	--	--	--	--	--
Transfers to Interagency Programs	--	--	--	--	--
Total Expenses	<u>55,680</u>	<u>8,591</u>	<u>103,799</u>	<u>14,217</u>	<u>50,425</u>
Change in Net Assets	--	--	--	--	--
Net Assets (Deficit) - Beginning of Year	--	--	--	--	--
Inter Fund Transfers	--	--	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

Positive Behavior Intervention & Support 11/7/2014	Strong Parents Strong Children Project 9/29/2013	Hardin County Family Development (HCFD) 9/30/2013	Marshall County Family Development (MCFD) 9/30/2013	Poweshiek County Family Development (PCFD) 9/30/2013	Story County Family Development (SCFD) 9/30/2013	Tama County Family Development (TCFD) 9/30/2013
20,969	738,491	--	--	--	--	--
--	--	--	178,564	89,228	10,925	31,541
--	--	2,000	1,075	4,375	49,525	550
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	28,161	3,822	52,369	97,774	6,159
--	--	--	--	31,004	12,745	--
--	--	--	--	13,650	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	19,622	30,924	--	45,013	20,233
--	--	18,789	--	54,206	66,982	--
20,969	738,491	68,572	214,385	244,832	282,964	58,483
11,078	362,732	24,610	26,570	22,187	65,112	14,000
2,982	111,544	7,317	7,889	6,635	18,743	4,125
2,742	92,464	6,217	6,692	5,571	16,284	3,523
70	46,727	840	153	442	2,884	178
1	35,783	69	48	384	785	475
98	3,237	927	468	2,030	1,384	646
2	233	14	16	555	244	78
--	1,064	--	--	--	--	42
15	539	185	270	223	817	113
76	11,792	671	284	700	863	634
649	21,775	2,433	1,589	17,110	34,491	4,258
--	10,072	164	108	176	176	176
--	--	--	--	--	--	--
--	70	27	8	140	--	--
--	88	--	--	321	--	60
1,724	17,827	6,265	170,060	103,552	38,001	30,039
--	18,389	--	46	200	1,518	23
1,532	4,155	44	183	51	182	113
--	--	--	--	14,883	--	--
--	--	--	--	--	--	--
--	--	--	--	--	--	--
--	--	18,789	--	54,206	66,982	--
--	--	--	--	4,913	--	--
20,969	738,491	68,572	214,384	234,279	248,466	58,483
--	--	--	1	10,553	34,498	--
--	--	54,009	15,764	90,196	46,639	27,064
--	--	--	--	--	--	--
--	--	54,009	15,765	100,749	81,137	27,064

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	Weatherization Material 9/30/2013	Weatherization Labor 9/30/2013	Weatherization Support 9/30/2013
Support and Revenue			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	--	--	--
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	534,672	811,104	446,256
Interest Income	--	--	--
Contributions and Public Support	--	--	--
United Way Support	--	--	--
Rental Income	--	--	2,674
Other Revenue	--	1,950	450
Pool Revenue	--	--	--
Transfers in from Interagency Programs	1,300	1,189	24
In Kind Donations	--	--	--
Total Support and Revenue	<u>535,972</u>	<u>814,243</u>	<u>449,404</u>
Expenses			
Personnel	--	280,968	247,430
Fringe	--	107,180	87,354
Indirect Cost	--	--	--
Travel	--	--	1,016
Supplies and Materials	--	--	1,049
Printing and Publication	--	--	3,772
Postage and Shipping	--	--	1,449
Contractual	--	390,715	--
Insurance	--	--	38,494
Telephone and Fax	--	--	4,356
Space	143	--	61,901
Advertising and Promotional Activities	--	--	454
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	2,652
Dues and Subscriptions	--	--	60
Client Assistance	564,040	--	7,651
Equipment	--	35,040	703
Conferences and Meetings	--	--	117
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	32
Total Expenses	<u>564,183</u>	<u>813,903</u>	<u>458,490</u>
Change in Net Assets	(28,211)	340	(9,086)
Net Assets (Deficit) - Beginning of Year	95,878	19,322	6,446
Inter Fund Transfers	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ 67,667</u>	<u>19,662</u>	<u>(2,640)</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

Weatherization Administration 9/30/2013	Reach Out & Read Fiscal Agent 9/30/2013	Fiscal Agent 9/30/2013	Wellness Connection 9/30/2013	Resource Development 9/30/2013	Grant- Funded Property & Equipment 9/30/2013	Property 9/30/2013	Wells Fargo Property Sub-Lease 9/30/2013
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
104,801	--	--	--	--	--	--	--
--	20	--	--	--	--	31	--
--	3,152	--	--	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	371,057	3,828
--	--	--	270	--	--	4,532	--
--	--	--	--	--	--	--	--
43,909	--	4,793	16,872	17,325	22,191	--	--
--	--	--	--	--	--	--	--
148,710	3,172	4,793	17,142	17,325	22,191	375,620	3,828
3,552	--	--	8,588	8,503	--	85,295	--
1,111	--	--	2,689	2,498	--	28,045	--
141,875	--	--	2,199	2,145	--	22,101	--
--	--	--	329	183	--	1,704	--
--	6,633	--	2,652	293	--	5,829	--
--	--	--	78	291	--	1,374	--
--	--	--	--	464	--	15	--
363	--	--	--	350	--	--	--
--	--	--	44	56	--	15,752	--
13	--	--	90	642	--	1,433	--
116	--	--	358	646	--	143,445	3,828
--	--	--	--	62	--	--	--
--	--	--	--	--	--	--	--
110	--	--	--	--	--	743	--
--	--	--	115	1,038	--	--	--
--	--	--	--	--	--	6,248	--
--	--	--	--	151	--	6,000	--
--	--	--	--	3	--	--	--
--	--	--	--	--	--	949	--
249	--	--	--	--	--	--	--
--	--	--	--	--	128,089	91,586	--
--	--	--	--	--	--	--	--
1,321	--	--	--	--	--	1,760	--
148,710	6,633	--	17,142	17,325	128,089	412,279	3,828
--	(3,461)	4,793	--	--	(105,898)	(36,659)	--
--	13,378	(4,793)	--	--	796,067	67,228	--
--	--	--	--	--	--	--	--
--	9,917	--	--	--	690,169	30,569	--

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

	Community Fund 9/30/2013	Story County Foundation 9/30/2013	Direct Cost Pool 9/30/2013
Support and Revenue			
Federal Grant Revenue	\$ --	--	--
State Grant Revenue	--	--	--
Other Grant Revenue	--	--	--
Program Income	--	--	--
Sales to Public	--	--	--
Interest Income	--	--	--
Contributions and Public Support	4,096	--	--
United Way Support	--	--	--
Rental Income	--	--	--
Other Revenue	--	--	353
Pool Revenue	--	--	192,232
Transfers in from Interagency Programs	30,639	--	--
In Kind Donations	--	--	--
Total Support and Revenue	<u>34,735</u>	<u>--</u>	<u>192,585</u>
Expenses			
Personnel	19,081	--	--
Fringe	5,753	--	--
Indirect Cost	4,840	--	--
Travel	425	--	--
Supplies and Materials	2,560	--	353
Printing and Publication	162	--	80,328
Postage and Shipping	4	--	27,215
Contractual	--	--	--
Insurance	31	--	84,689
Telephone and Fax	457	--	--
Space	1,297	--	--
Advertising and Promotional Activities	--	--	--
Equipment Maintenance and Rental	--	--	--
Licenses and Permits	--	--	--
Dues and Subscriptions	--	--	--
Client Assistance	--	--	--
Equipment	--	--	--
Conferences and Meetings	125	--	--
Interest Expense	--	--	--
Other	--	--	--
Depreciation	--	--	--
In Kind Expenses	--	--	--
Transfers to Interagency Programs	--	--	--
Total Expenses	<u>34,735</u>	<u>--</u>	<u>192,585</u>
Change in Net Assets	--	--	--
Net Assets (Deficit) - Beginning of Year	--	6,441	--
Inter Fund Transfers	--	--	--
Net Assets (Deficit) - End of Year	<u>\$ --</u>	<u>6,441</u>	<u>--</u>

MID-IOWA COMMUNITY ACTION, INC.

Combining Statement of Activities and Changes in Net Assets

Year Ended September 30, 2013

<u>Fringe Benefits Pool 9/30/2013</u>	<u>Indirect Cost Pool (ICP) 9/30/2013</u>	<u>General Fund 9/30/2013</u>	<u>Regulatory Agency Totals</u>	<u>Elimination Entries</u>	<u>GAAP Agency Totals</u>
--	--	--	11,091,982	--	11,091,982
--	--	--	1,921,765	--	1,921,765
--	--	--	80,380	--	80,380
--	595	--	898,552	--	898,552
--	--	--	1,896,833	(1,896,833)	--
--	--	--	114	--	114
--	--	654	580,441	--	580,441
--	--	--	59,349	--	59,349
--	--	--	394,061	(376,583)	17,478
35,468	5,901	10,726	90,925	--	90,925
1,875,980	1,339,787	--	3,407,999	(3,407,999)	--
--	--	--	461,505	(461,505)	--
--	--	--	958,969	(949,384)	9,585
<u>1,911,448</u>	<u>1,346,283</u>	<u>11,380</u>	<u>21,842,875</u>	<u>(7,092,304)</u>	<u>14,750,571</u>
--	836,927	--	6,096,797	--	6,096,797
1,895,443	258,140	337	3,768,565	(1,875,980)	1,892,585
--	--	--	1,339,787	(1,339,787)	--
--	13,763	861	269,117	--	269,117
--	9,262	62	392,423	--	392,423
--	14,775	--	164,736	(80,328)	84,408
--	7,420	--	59,034	(27,215)	31,819
--	39,718	2,078	741,873	--	741,873
--	13,806	--	202,810	(84,689)	118,121
--	7,894	--	117,183	--	117,183
--	70,279	--	790,852	(376,583)	414,269
--	1,209	--	72,589	--	72,589
--	--	--	5,727	--	5,727
--	95	--	5,926	--	5,926
--	23,941	665	42,054	--	42,054
--	--	--	5,864,866	(1,896,833)	3,968,033
--	36,830	--	220,739	(22,191)	198,548
--	10,981	1,880	100,971	--	100,971
--	--	24,933	40,765	--	40,765
--	376	2,728	3,353	--	3,353
--	--	--	233,802	--	233,802
--	--	--	958,969	(949,384)	9,585
16,005	867	26,131	439,314	(439,314)	--
<u>1,911,448</u>	<u>1,346,283</u>	<u>59,675</u>	<u>21,932,252</u>	<u>(7,092,304)</u>	<u>14,839,948</u>
--	--	(48,295)	(89,377)	--	(89,377)
--	(355)	526,217	1,965,907	--	1,965,907
--	--	--	--	--	--
--	<u>(355)</u>	<u>477,922</u>	<u>1,876,530</u>	<u>--</u>	<u>1,876,530</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Low Income Home Energy Assistance Program

Contract Number LIHEAP-13-05

(Contract Period 10/1/12 - 9/30/13)

	<u>Approved Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Revenue			
Iowa Department of Human Rights	<u>\$ 2,301,792</u>	<u>2,213,014</u>	<u>88,778</u>
Expenses			
Regular Assistance	\$ 1,791,571	1,725,812	65,759
Emergency Crisis Intervention Payments	105,821	105,821	--
Client Services A&R	29,532	26,213	3,319
Summer Deliverable Fuel	177,993	177,993	--
Administration Costs	<u>196,875</u>	<u>177,175</u>	<u>19,700</u>
Total Program Expenses	<u>\$ 2,301,792</u>	<u>2,213,014</u>	<u>88,778</u>

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number DOE-13-05
(Contract Period 8/1/13 - 3/31/14)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 235,956	175,742	60,214
Expenses			
Administration	\$ 20,000	14,894	5,106
Health and Safety	43,191	36,850	6,341
Support	55,933	68,059	(12,126)
Labor	58,416	33,610	24,806
Materials	58,416	22,329	36,087
Total Program Expenses	\$ 235,956	175,742	60,214

Contract Number DOE-12-05
(Contract Period 4/1/12 - 12/31/13)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/12 - 9/30/13	Total	
Revenue					
Iowa Department of Human Rights	\$ 556,050	408,835	147,215	556,050	--
Expenses					
Administration	\$ 27,802	20,428	7,355	27,783	19
Health and Safety	105,650	97,777	33,517	131,294	(25,644)
Support	133,452	152,716	48,409	201,125	(67,673)
Labor	144,573	84,562	37,237	121,799	22,774
Materials	144,573	53,352	20,697	74,049	70,524
Total Program Expenses	\$ 556,050	408,835	147,215	556,050	--

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number HEAP-13-05

(Contract Period 1/1/13 - 12/31/13)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 1,104,500	535,666	568,834
Expenses			
Administration	\$ 57,844	28,859	28,985
Health and Safety	201,153	186,650	14,503
Support	260,385	183,817	76,568
Labor	270,720	83,852	186,868
Materials	270,720	45,865	224,855
Equipment/Training	23,155	(2,835)	25,990
Special Project	15,220	4,155	11,065
Pollution Occurrence Insurance	5,303	5,303	--
Total Program Expenses	\$ 1,104,500	535,666	568,834

Contract Number HEAP-12-05

(Contract Period 1/1/12 - 12/31/12)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/12 - 12/31/12	Total	
Revenue					
Iowa Department of Human Rights	\$ 929,900	180,239	327,317	507,556	422,344
Expenses					
Administration	\$ 46,627	8,278	16,959	25,237	21,390
Health and Safety	167,384	36,501	95,822	132,323	35,061
Support	212,944	88,708	88,771	177,479	35,465
Labor	228,294	19,066	71,049	90,115	138,179
Materials	228,294	4,302	48,678	52,980	175,314
Equipment/Training	29,182	15,709	318	16,027	13,155
Pollution Occurrence Insurance	7,675	7,675	--	7,675	--
Special Project	9,500	--	5,720	5,720	3,780
Total Program Expenses	\$ 929,900	180,239	327,317	507,556	422,344

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number MEC-13-05

(Contract Period 1/1/13 - 12/30/13)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 13,037	13,037	--
Expenses			
Administration	\$ 651	555	96
Support	1,304	1,135	169
Labor	5,541	7,782	(2,241)
Materials	5,541	3,565	1,976
Total Program Expenses	\$ 13,037	13,037	--

Contract Number MEC-12-05

(Contract Period 1/1/12 - 12/30/12)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/12 - 12/30/12	Total	
Revenue					
Iowa Department of Human Rights	\$ 12,372	841	11,531	12,372	--
Expenses					
Administration	\$ 619	36	484	520	99
Support	1,237	73	1,004	1,077	160
Labor	5,258	602	6,462	7,064	(1,806)
Materials	5,258	130	3,581	3,711	1,547
Total Program Expenses	\$ 12,372	841	11,531	12,372	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number BHE-13-05

(Contract Period 1/1/13 - 12/30/13)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 25,124	25,124	--
Expenses			
Administration	\$ 1,256	1,089	167
Support	2,512	2,185	327
Labor	10,678	13,471	(2,793)
Materials	10,678	8,379	2,299
Total Program Expenses	\$ 25,124	25,124	--

Contract Number BHE-12-05

(Contract Period 1/1/12 - 12/30/12)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/12 - 12/30/12	Total	
Revenue					
Iowa Department of Human Rights	\$ 36,511	24,511	12,000	36,511	--
Expenses					
Administration	\$ 1,826	1,064	494	1,558	268
Support	3,651	2,132	1,046	3,178	473
Labor	15,517	15,371	6,611	21,982	(6,465)
Materials	15,517	5,944	3,849	9,793	5,724
Total Program Expenses	\$ 36,511	24,511	12,000	36,511	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Weatherization Assistance Programs

Contract Number IPL-13-05

(Contract Period 1/1/13 - 12/30/13)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 369,348	369,348	--
Expenses			
Administration	\$ 18,467	15,932	2,535
Support	36,935	32,135	4,800
Labor	156,973	197,512	(40,539)
Materials	156,973	123,769	33,204
Total Program Expenses	\$ 369,348	369,348	--

Contract Number IPL-12-05

(Contract Period 1/1/12 - 12/30/12)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/12 - 12/30/12	Total	
Revenue					
Iowa Department of Human Rights	\$ 374,348	339,348	35,000	374,348	--
Expenses					
Administration	\$ 18,717	14,739	1,528	16,267	2,450
Support	37,435	29,510	3,043	32,553	4,882
Labor	159,098	193,435	19,706	213,141	(54,043)
Materials	159,098	101,664	10,723	112,387	46,711
Total Program Expenses	\$ 374,348	339,348	35,000	374,348	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Community Services Block Grant

Contract Number CSBG-13-05

(Contract Period 10/1/12 - 12/31/13)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 484,866	190,279	294,587
Expenses			
Travel	\$ 1,320	163	1,157
Space	480	179	301
Co-Funded Programs	459,743	184,580	275,163
Other	23,323	5,357	17,966
Total Program Expenses	\$ 484,866	190,279	294,587

Contract Number CSBG-12-05

(Contract Period 10/1/11 - 6/30/13)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/12 - 6/30/13	Total	
Revenue					
Iowa Department of Human Rights	\$ 478,087	261,174	216,913	478,087	--
Expenses					
Travel	\$ 821	367	324	691	130
Space	540	278	256	534	6
Co-Funded Programs	448,760	248,991	202,927	451,918	(3,158)
Other	27,966	11,538	13,406	24,944	3,022
Total Program Expenses	\$ 478,087	261,174	216,913	478,087	--

SEE INDEPENDENT AUDITOR'S REPORT

MID-IOWA COMMUNITY ACTION, INC.
Iowa Department of Human Rights

Schedule of Revenue and Expenses Compared with Budget

Family Development and Self Sufficiency

Contract Number FaDSS-14-05

(Contract Period 7/1/13 - 6/30/14)

	Approved Budget	Actual	(Over) Under Budget
Revenue			
Iowa Department of Human Rights	\$ 499,707	122,531	377,176
Expenses			
Administrative	\$ 65,328	17,129	48,199
Salaries	268,630	69,190	199,440
Benefits	90,310	18,648	71,662
Travel	28,000	6,962	21,038
Space/Utilities	22,864	4,301	18,563
Other	24,575	6,301	18,274
Total Program Expenses	\$ 499,707	122,531	377,176

Contract Number FaDSS-13-05

(Contract Period 7/1/12 - 9/30/13)

	Approved Budget	Actual Expenses			(Over) Under Budget
		Prior	10/1/12 - 9/30/13	Total	
Revenue					
Iowa Department of Human Rights	\$ 470,473	108,793	347,907	456,700	13,773
Expenses					
Administrative	\$ 65,777	15,105	48,038	63,143	2,634
Salaries	257,198	59,100	187,676	246,776	10,422
Benefits	80,117	18,393	60,534	78,927	1,190
Travel	23,808	5,701	20,479	26,180	(2,372)
Space/Utilities	18,701	5,066	13,260	18,326	375
Other	24,872	5,428	17,920	23,348	1,524
Total Program Expenses	\$ 470,473	108,793	347,907	456,700	13,773

SEE INDEPENDENT AUDITOR'S REPORT